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LADAS & PARRY		MEMORANDUM
Los Angeles Office	Ph:	323/934-2300
	Fax:	323/934-0202

Examiner Nicholas R. Taylor at the United States Patent and Trademark Office To:

Via telefax (571) 273-8300

No. of pages: 10 (incl. this page)

From: Alessandro Steinfl

Date: July 21, 2006

Applicant: Takashi Nozaki, et al. RE:

U.S. Patent Application No. 10/081,647 "Electronic Mail Processing System..."

Our Ref. No. 619552-8/AS

Dear Examiner Taylor:

Enclosed is an Amendment and Response to the non-final Office Action, issued on April 24, 2006, consisting of:

Amendment and Response - 9 pages

Very truly yours, LADAS & PARRY LLP

Alessandro Steinfl

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<u>PATENT</u>

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Takashi Nozaki, et al.) Group Art No.: 2141
U.S. Patent Application No: 10/081,647) Examiner: Taylor, Nicholas R
Filed: April 13, 2004) Re: Amendment and Response
For: "Electronic Mail Processing System") Our Ref: 619552-8/AS
) Date: July 21, 2006

AMENDMENT AND RESPONSE

Mail Stop Amendments

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

This paper is filed in response to the non-final Office Action mailed on April 24, 2006, a reply to which is initially due on July 24, 2006. Please consider the following amendments and remarks with respect to the subject application. All amendments and remarks are made without prejudice.

Amendments to the claims begin on page 2 of this paper.

Remarks begin on page 7 of this paper.